

Hearing Date and Time: October 27, 2011, at 10:00 a.m. ET
Objection Deadline: October 13, 2011 at 4:00 p.m. ET

TOBIN & TOBIN
JOHN P. CHRISTIAN, ESQ., SBN 111444
500 Sansome Street, 8th Floor
San Francisco, CA 94111-3211
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.

Debtor

Chapter 11
Case No: 08-13555 (JMP)

(Jointly Administered)

**RESPONSE OF JOHN ROSEKRANS TO DEBTORS'
TWO HUNDREDTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

John Rosekrans ("Rosekrans"), by and through his undersigned attorneys, hereby responds to the Debtors' Two Hundredth Omnibus Objection to Claims (No Liability Claims) ("Two Hundredth Omnibus Objection") brought by Lehman Brothers Holdings, Inc ("LBHI") and its affiliated debtors dated September 13, 2011, as follows:

1. On September 22, 2009, Rosekrans timely filed a proof of claim (Claim No. 27265).
2. Pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), "a proof of claim executed and filed in accordance with the [bankruptcy] rules shall constitute *prima facie* evidence of the validity and amount of the claim."

F.R.B.P.3001(f). See also In re DJK Residential LLC, 416 B.R. 100, 104 (Bankr. S.D.N.Y. 2009); In re Alper Holdings USA, No. 07-12148, 2008 WL 160203, at *3 (Bankr. S.D.N.Y. 2008); In re MarketXT Holdings Corp., No. 40-12078, 2007 WL 680763, at *4 (Bankr. S.D.N.Y. 2007). In order to refute the validity or the amount of a properly filed proof of claim, the objecting party must produce evidence sufficient to negate the *prima facie* validity of that claim. See In re Spiegel, Inc., Nos. 03-11540, 06-CV-13477, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. Aug. 22, 2007) (citing In re Allegheny Int'l Inc., 954 F.2d 167, 173-74 (3d Cir. 1992)).

The Debtor filed its Fifteenth Omnibus Objection to Claims (Foreign Currency Claims) on May 18, 2010. The Rosekrans Claim was one among several Claims discussed in the Fifteenth Omnibus Objection. The Fifteenth Omnibus Objection did not contain evidence of any kind (just allegations) to negate the *prima facie* validity of the Rosekrans claim. Therefore, the Rosekrans claim remained presumptively valid pursuant to section 502 of the Bankruptcy Code and Rule 3001(f) of the Bankruptcy Rules. After Rosekrans filed his Response to the Fifteenth Omnibus Objection (Document No. 9687 and Exhibit "A" to the accompanying Declaration of John P. Christian filed herewith), and filed an amended Proof of Claim (i.e., Claim No. 66885), which merely converted the Euro figure to Dollars, the Debtor withdrew its objection. See Docket No. 9688 and Exhibit "B" to the accompanying Declaration of John P. Christian. The Withdrawal of Objection was further confirmed through an e-mail exchange on July 8, July 9, 2010 between the undersigned and counsel for the Debtor. See Group Exhibit "C" to the Declaration of John P. Christian.

3. Now the Debtors have filed an objection to the Amended Rosekrans Claim. The 200th objection, like the 15th, does not contain evidence of any kind to negate the *prima facie* validity of the Rosekrans Claim. Rosekrans admits that the face page of his filed Proof of Claim (Claim No. 66885; item no. 92 in Exhibit A to the Two Hundredth Omnibus Objection) refers to the

captioned Debtor and the lead Debtor Lehman Brothers Holdings Inc., et. Al., while the boxes for "Name of Debtor Against Which Claim is Held" and "Case No. of Debtor" are blank. The "proof" of the claim, however is found among the documentation, which, in this case, was prepared by the Debtor (Lehman) itself. Rosekrans respectfully refers the Court to the entirety of the Rosekrans Proof of Claim, a true and correct copy of which is attached as Exhibit "D" to the accompanying Declaration of John P. Christian filed and served herewith for the Court's ease of reference. In essence, the Debtors' Two Hundredth Omnibus Objection attempts to trump "form" over "substance".

4. The genesis of Rosekrans' Claim is a failed or misdirected wire which was in process when the Debtor filed for bankruptcy. Despite the best efforts of both the Claimant's counsel and Debtors' counsel, no clear picture has evolved as to where the wired funds reside today. As a domestic client of Lehman, Rosekrans was permitted to invest his United States Dollars in Euros as an asset class; Lehman required these investments to be held in a commodity account. The multiple account statements (prepared by Lehman and later by Barclays Capital, Inc.) included in the Proof of Claim prove the existence of Rosekrans' funds, but do not reveal who holds those funds today. Epiq Systems, the claims administrator, recognizes the Rosekrans Claim, if allowed, would be treated as a claim against the lead Debtor, Lehman Brothers Holding, Inc., Case No. 08-1355. See Exhibit "E" to the Declaration of John P. Christian.

AFFIRMATIVE DEFENSES

Without assuming any burden of proof where such burden properly rests with the Debtors, and without waiving (and hereby expressly reserving) the right to assert any and all such defenses at such time and to the extent discovery establishes a basis therefore, Rosekrans hereby asserts the following affirmative defenses to the claims asserted in the Debtors' Two Hundredth Omnibus Objection:

First Affirmative Defense
(Failure to State a Claim)

1. The Two Hundredth Omnibus Objection fails to state a claim on which relief can be granted.

Second Affirmative Defense
(Estoppel)

2. The Debtors' Two Hundredth Omnibus Objection is barred, in whole or in part, by the doctrine of estoppel.

Third Affirmative Defense
(Waiver)

3. The Debtors' Two Hundredth Omnibus Objection is barred, in whole or in part, by the doctrine of waiver.

Fourth Affirmative Defense
(Laches)

4. The Debtors' Two Hundredth Omnibus Objection is barred, in whole or in part, by the doctrine of laches.

Fifth Affirmative Defense
(In Pari delicto)

5. The Debtors' Two Hundredth Omnibus Objection is barred, in whole or in part, by the doctrine of in pari delicto.

WHEREFORE, John Rosekrans asks that judgment be entered in his favor and that the Debtors' Two Hundredth Omnibus Objection, as it pertains to John Rosekrans, be overruled in its entirety, that the Court allow the Claim as requested herein, and grant such other relief as the Court deems just and proper.

Claimant has submitted his response to preserve his rights herein and prevent the reclassification or rejection of the Claim. Claimant fully reserves all rights he may have against all

non-Debtor affiliates and any other third parties. Nothing in this response is intended nor should be taken as Claimant's waiver of any claims against non-debtor affiliates or consent to jurisdiction of this Court to determine Claimant's rights as against any such affiliates.

Claimant joins in, to the extent not inconsistent herewith, other responses filed herein of similarly situated Claimants with respect to the Debtors' Two Hundredth Omnibus Objection to such Claims.

Dated: San Francisco, California
October 13, 2011

Respectfully submitted,

TOBIN & TOBIN

By: /s/ John P. Christian
500 Sansome Street, Suite 800
San Francisco, CA 94111
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

Hearing Date and Time: Oct. 27, 2011, at 10:00 a.m. ET
Objection Deadline: October 13, 2011 at 4:00 p.m. ET

TOBIN & TOBIN
JOHN P. CHRISTIAN, ESQ., SBN 111444
500 Sansome Street, 8th Floor
San Francisco, CA 94111-3211
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.

Debtor

**Chapter 11
Case No: 08-13555 (JMP)**

(Jointly Administered)

**DECLARATION OF JOHN P. CHRISTIAN IN SUPPORT OF RESPONSE
OF JOHN ROSEKRANS TO DEBTORS AND DEBTORS IN
POSSESSION TWO HUNDREDTH OMNIBUS OBJECTION TO CLAIMS**

I, John P. Christian, declare as follows:

1. I am a shareholder in the law firm of Tobin & Tobin, attorneys for Claimant, John Rosekrans. The following facts are of my own personal knowledge, and if called upon to testify as to such facts and would do so competently.

2. The Debtors' Two Hundredth Omnibus Objection, as it pertains to John Rosekrans, is premised upon the suggestion that the Proof of Claim is a No Liability Claim. The

objection fails to offer any insight as to how the Rosekrans claim, replete with documentation generated by Lehman, falls short. Indeed, the current Rosekrans claim was filed as an amended claim in response to the Debtors' Fifteenth Omnibus Objection, which was subsequently withdrawn. A true and correct copy of Rosekrans' Response to the Fifteenth Omnibus Objection, is attached hereto as Exhibit "A" and is incorporated herein by reference. A true and correct copy of the Debtors' withdrawal of the Fifteenth Omnibus Objection is attached hereto as Exhibit "B". The Withdrawal of Objection was further confirmed through an e-mail exchange on July 8 and 9, 2010 between the undersigned and counsel for the Debtor, a true and correct copy of which is attached hereto as Group Exhibit "C". A true and correct copy of the Proof of Claim No. 66885 is attached hereto as Group Exhibit "D". The documentation included in the Proof of Claim demonstrates that Mr. Rosekrans' claim arises from a wire transfer around the time of the Lehman bankruptcy petition filing, directed by Mr. Rosekrans, which was never received by the intended recipient. Epiq Systems recognizes the Claim, if allowed, is a Claim against this estate. See Exhibit "E" attached hereto and incorporated by reference.

3. I have attached hereto correspondence relating to the claims of John Rosekrans in both this bankruptcy case and the parallel SIPA proceedings, to provide context to the Court. There is nothing mysterious or elusive about the Rosekrans claim. Indeed, the exhibits to this Declaration evidence a certain familiarity with this claim among the professionals guiding this estate and the SIPA proceeding.

4. Attached hereto as Exhibit "F" is a true and correct copy of my letter to Jared M. Goodman dated February 6, 2009.

5. Attached hereto as Exhibit "G" is a true and correct copy of my letter to Daniel S. Lubell dated April 14, 2009.

6. Attached hereto as Exhibit "H" is a true and correct copy of my letter to Rebecca

R. Zubaty dated June 2, 2009.

7. Attached hereto as Exhibit "I" is a collection of email exchanges between the undersigned and legal representatives of this estate, the trustee, and/or the SIPA proceedings.

8. Attached hereto as Exhibit "J" is a true and correct copy of the SIPA liquidation trustee's allowance of Mr. Rosekrans' claim in the amount of \$921,904.30 based upon a claim filed in the amount of \$641,190.92 Euros.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 13th day of October, 2011, at San Francisco, California.

Dated: San Francisco, California
October 13, 2011

Respectfully submitted,

TOBIN & TOBIN

By: /s/ John P. Christian
500 Sansome Street, Suite 800
San Francisco, CA 94111
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

EXHIBIT "A"

Hearing Date and Time: June 29, 2010, at 11:00 a.m. ET
Objection Deadline: June 17, 2010 at 4:00 p.m. ET

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500 Sansome Street, 8th Floor
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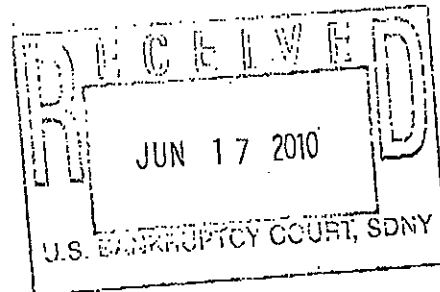
Attorneys for John Rosekrans

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.

Debtor



**Chapter 11
Case No: 08-13555 (JMP)**

(Jointly Administered)

**RESPONSE OF JOHN ROSEKRANS TO DEBTORS
AND DEBTORS IN POSSESSION FIFTEENTH OMNIBUS OBJECTION TO CLAIMS**

John Rosekrans ("Rosekrans"), by and through his undersigned attorneys, hereby responds to the Debtors' Fifteenth Omnibus Objection to Claims (Foreign Currency Claims) ("Fifteenth Omnibus Objection") brought by Lehman Brothers Holdings, Inc ("LBHI") and its affiliated debtors dated May 18, 2010, as follows:

1. On September 22, 2009, Rosekrans timely filed a proof of claim (Claim No. 27265).
2. Pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), "a proof of claim executed and filed in accordance with the [bankruptcy]

rules shall constitute *prima facie* evidence of the validity and amount of the claim.”

F.R.B.P.3001(f). See also In re DJK Residential LLC, 416 B.R. 100, 104 (Bankr. S.D.N.Y. 2009); In re Alper Holdings USA, No. 07-12148, 2008 WL 160203, at *3 (Bankr. S.D.N.Y. 2008); In re MarketXT Holdings Corp., No. 40-12078, 2007 WL 680763, at *4 (Bankr. S.D.N.Y. 2007). In order to refute the validity or the amount of a properly filed proof of claim, the objecting party must produce evidence sufficient to negate the *prima facie* validity of that claim. See In re Spiegel, Inc., Nos. 03-11540, 06-CV-13477, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. Aug. 22, 2007) (citing In re Allegheny Int’l Inc., 954 F.2d 167, 173-74 (3d Cir. 1992)).

The Fifteenth Omnibus Objection does not contain evidence of any kind (just allegations) to negate the *prima facie* validity of the Rosekrans claim. Therefore, the Rosekrans claim remains presumptively valid pursuant to section 502 of the Bankruptcy Code and Rule 3001(f) of the Bankruptcy Rules.

3. Rosekrans admits the allegation set forth in Paragraph 11 of the Fifteenth Omnibus Objection, i.e., that the face page of his filed Proof of Claim (Claim No. 27265; item no. 91 in Exhibit A to the Fifteenth Omnibus Objection) references a foreign currency, specifically, Euros. However, the analysis does not end there, as the attachments to the Proof of Claim, which are incorporated into the Proof of Claim, include account documentation prepared by Lehman which speaks of both Euros and a United States Dollar amount, based upon then-current conversion rates. The “proof” of the claim is found among the documentation, which, in this case, was prepared by the Debtor (Lehman) itself. Rosekrans respectfully refers the Court to the entirety of the Rosekrans Proof of Claim, a true and correct copy of which is attached as Exhibit “A” to the accompanying Declaration of John P. Christian filed and served herewith for the Court’s ease of reference. In essence, the Debtors’ Fifteenth Omnibus Objection attempts to trump “form” over “substance”.

4. Parenthetically, Rosekrans notes that the overwhelming majority of the claims which are included in Exhibit A to the Fifteenth Omnibus Objection are from claimants based in foreign countries. Of the 135 claims which are the subject of the Fifteenth Omnibus Objection, 130 of the claims are from outside the United States. By contrast, the Rosekrans claim is the only claim in the Fifteenth Omnibus Objection which involves a domestic client of Lehman who invested dollars in Euros. As a domestic client of Lehman, Rosekrans was permitted to invest his United States Dollars in Euros as an asset class; Lehman required these investments to be held in a commodity account. The multiple account statements (prepared by Lehman and later by Barclays Capital, Inc.) included in the Proof of Claim reflect opening account balances and closing account balances in *Euros*. These same statements then apply a "Currency Conversion Rate"¹ to arrive at "value in base currency." Thus, the Rosekrans claim, as filed, incorporates both currencies and reflects the conversion fluctuation inherent in such investment vehicles. The dollar amount reflected in the Proof of Claim ("USD 950,894.35")² is an interesting benchmark when compared to the conversion value today, but that is all that it is.³

AFFIRMATIVE DEFENSES

Without assuming any burden of proof where such burden properly rests with the Debtors, and without waiving (and hereby expressly reserving) the right to assert any and all such defenses at such time and to the extent discovery establishes a basis therefore, Rosekrans

¹ Precisely who determines that conversion rate is not disclosed in the account statements, but it nevertheless is clear such conversion rate is fluctuating and market driven.

² The Lehman's Bankruptcy Petition was filed on September 15, 2008. The Lehman Brothers Futures/Foreign Exchange Daily Statement dated August 31, 2008, which is included among the exhibits to the Rosekrans Proof of Claim, reflects a Euro balance of 639,170.34, and a Value in Base Currency of \$950,894.35, based upon a conversion rate of 1.4877010 utilized by Lehman. Two weeks later, on September 16, 2008, Lehman sent to Mr. Rosekrans a Futures/Foreign Exchange Confirmation regarding a wire (never received, and, hence, the basis of Mr. Rosekrans' claim) in the amount of 641,190.92 Euro. Applying the conversion rate of 1.4877010 from the August 31 Statement, this translates to \$953,900.34. The burden should be on the Debtor, whose statements are the basis of Mr. Rosekrans' claim, to clarify the precise dollar value at issue.

³ As shown in the attached Declaration of John P. Christian, the SIPA Liquidation Trustee had no difficulty converting the filed claim of 641,190.92 Euros into an allowed claim of \$921,904.30.

hereby asserts the following affirmative defenses to the claims asserted in the Debtors' Fifteenth Omnibus Objection:

First Affirmative Defense
(Failure to State a Claim)

1. The Fifteenth Omnibus Objection fails to state a claim on which relief can be granted.

Second Affirmative Defense
(Estoppel)

2. The Debtors' Fifteenth Omnibus Objection is barred, in whole or in part, by the doctrine of estoppel.

Third Affirmative Defense
(Waiver)

3. The Debtors' Fifteenth Omnibus Objection is barred, in whole or in part, by the doctrine of waiver.

Fourth Affirmative Defense
(Laches)

4. The Debtors' Fifteenth Omnibus Objection is barred, in whole or in part, by the doctrine of laches.

Fifth Affirmative Defense
(In Pari delicto)

5. The Debtors' Fifteenth Omnibus Objection is barred, in whole or in part, by the doctrine of in pari delicto.

WHEREFORE, John Rosckrans asks that judgment be entered in his favor and that the Debtors' Fifteenth Omnibus Objection, as it pertains to John Rosckrans, be overruled in its entirety.

Dated: San Francisco, California
June 16, 2010

Respectfully submitted,

TOBIN & TOBIN

By: /s/ John P. Christian

500 Sansome Street, Suite 800

San Francisco, CA 94111

Telephone: (415) 433-1400

Facsimile: (415) 433-3883

Attorneys for John Rosekrans

OCT-13-2011 11:27

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<hr/>		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
<hr/>		

**NOTICE OF WITHDRAWAL OF DEBTORS' FIFTEENTH OMNIBUS OBJECTION
TO CLAIMS (FOREIGN CURRENCY CLAIMS) AS TO CERTAIN CLAIMANTS**

PLEASE TAKE NOTICE that Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, "Debtors") are withdrawing without prejudice their Fifteenth Omnibus Objection to Claims (Foreign Currency Claims) [Dkt. No. 9099] solely with respect to the claims listed on Exhibit A annexed hereto. The Debtors reserve their rights to object to the claim listed on Exhibit A on any grounds in the future.

Dated: February 23, 2011
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

Exhibit A

Claims for Which Objection Is Withdrawn Without Prejudice:

<u>Claimant Name</u>	<u>Claim Number</u>
Bowman Gilfillan Inc	17761
Floe Ejendomme APS	8023
Gil Puig, Maria Desamparados	9016
Rosekrans, John	27265

EXHIBIT "C"

John Christian

From: John Christian [jchristian@tobinlaw.com]
Sent: Friday, July 09, 2010 8:37 AM
To: 'Blanchard, Aimee'
Subject: RE: Lehman Brothers -- John Rosekrans' claim

Very good . Thank you.

John P. Christian, Esq.
Tobin & Tobin
500 Sansome Street, 8th Floor
San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

From: Blanchard, Aimee [mailto:aimee.blanchard@weil.com]
Sent: Friday, July 09, 2010 6:32 AM
To: John Christian
Subject: RE: Lehman Brothers -- John Rosekrans' claim

Thank you very much, Mr. Christian.

I will inform Epiq of this conversion so they can update the claims registry accordingly. In turn, we will withdraw without prejudice our objection to your client's claim as set forth in the Fifteenth Omnibus Objection. We believe this resolves your response filed with the Court [docket no. 9687, among others]. If you disagree, please let us know immediately.

Have a lovely holiday.

Best,
aimee

Aimée Blanchard Pellafone
Weil, Gotshal & Manges LLP
200 Crescent Court, Suite 300
Dallas, TX 75201
214.746.8151 (direct)
214.746.7777 (fax)

From: John Christian [mailto:jchristian@tobinlaw.com]
Sent: Thursday, July 08, 2010 5:21 PM
To: Blanchard, Aimee
Subject: RE: Lehman Brothers -- John Rosekrans' claim

Aimee- as set forth in Footnote 2 of our response, on September 16, 2008, Lehman sent to Mr. Rosekrans a Futures/Foreign Exchange Confirmation regarding a wire (never received, and, hence, the basis of Mr. Rosekrans' claim) in the amount of 641,190.92 Euro. Applying the conversion rate of 1.4877010 from the August 31 account statement (the statement closest in time to the petition date), this translates to \$953,900.34. All of these referenced documents are included in the Proof of Claim form.

Subject: Lehman Brothers -- John Rosekrans' claim

As promised, Mr. Christian, below is my contact information, and you can simply reply to this email pursuant to our discussion this afternoon.


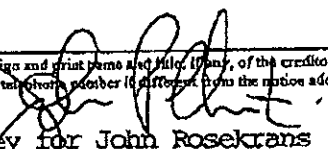
Best,
aimée

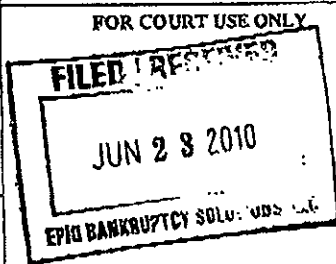
Aimée Blanchard Pellafone
Weil, Gotshal & Manges LLP
200 Crescent Court, Suite 300
Dallas, TX 75201
214.746.8151 (direct)
214.746.7777 (fax)

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EXHIBIT "D"

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et AL 08-13555 (JMP) 0000066885	
Name of Debtor Against Which Claim is Held	Case No. of Debtor		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)		THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) John Rosekrans c/o John P. Christian Tobin & Tobin 500 Sansome Street, Suite 800 San Francisco, CA 94111 415-433-1400 jchristian@tobinlaw.com Telephone number: Email Address:		<input checked="" type="checkbox"/> Check this box to indicate that this claim amounts a previously filed claim. Court Claim Number: 27265 (If known) Filed on: 9/22/2009	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Name and address where payment should be sent (if different from above) As Above		Telephone number: Email Address:	
1. Amount of Claim as of Date Case Filed: <u>USD \$950,894.35</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract. <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee. *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). Amount entitled to priority: \$ _____	
2. Basis for Claim: <u>A USD Dollar Cash Balance</u> (See instruction #2 on reverse side.)		3. Last four digits of any number by which creditor identifies debtor: <u>8054</u> 3a. Debtor may have scheduled account as: <u>8054</u> (See instruction #3a on reverse side.)	
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate: _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ <u>USD \$950,894.35</u>		6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): <u>5</u> (See instruction #6 on reverse side.)	
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____			
Date: 06/22/2010	Signature: The person filing this claim must sign it. Sign and print name and title below, of the creditor or other person authorized to file this claim and state address and telephone number (if different from the notice address above). Attach copy of power of attorney, if any.  John P. Christian, Attorney for John Rosekrans		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			



INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LR 745 LLC	08-13906	CES Aviation-V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kahnawau Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Stader Anna LLC

If your claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim. Attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a):

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claims that Qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 3011. If the claim is filed electronically, FRBP 3005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epix Bankruptcy Solutions, LLC
PDR Station, PO Box 5076
New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(51B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(23) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.



**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

John S. Rosekrans
Account# 83318054
68 Locust Ave.
Mill Valley, CA 94941-2134

Daytime Phone: 415-388-6160.
Email: JROSE@AGER.COM.
Contact Person: JOHN ROSEKRANS.
Taxpayer I.D. Number
(Social Security No.): 528-84-0249.

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:

- a. LBI owes me a credit or cash in the amount of: Euros 641,190.92
- b. I owe LBI a debit or cash in the amount of: \$ 0
- c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, it must be enclosed with this claim form.
- \$ _____

2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:

Please Do Not Claim Any Securities You Have In Your Possession

- | | <u>YES</u> | <u>NO</u> |
|---|-----------------|-----------|
| | (Circle Y or N) | |
| a. LBI owes me securities: | Y | N |
| b. I owe LBI securities: | Y | N |
| c. If yes to either, please list below (or in additional pages as necessary): | | |

Trade Date of Transaction (mm/dd/yyyy)	Name of Security	CUSIP	Number of Shares or Face Amount of Bonds	
			LBI Owes Me (Long)	I Owe LBI (Short)

If additional space is needed, attach additional pages providing the information in the exact format above.



3. COMMODITY FUTURES CLAIMS

Do you have a claim based on a commodity futures account? YES NO
(Circle Y or N)
Y N

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: EUR \$ 641,190.92.

Basis for Claim: LEHMAN/BARCLAYS CAN NOT LOCATE A WIRE TRANSFER ON SEPT. 16 2008. THE FUNDS WERE "DEBITED" FROM ACCOUNT, ALTHOUGH NOT RECEIVED FROM MY BANK. THE EURO'S WERE NOT REDEPOSITED INTO MY LEHMAN/BARCLAYS ACCT NOR CREDITED TO MY WELLS FARGO INVESTMENTS ACCT.

WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)? YES NO
(Circle Y or N)
5. Has there been any change in your account since September 19, 2008? Y N

6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI? Y (N)
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s). Y (N)
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI? Y (N)
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming. Y (N)
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers. Y (N)
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. Y (N)

Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: STEPHEN PADALE
Address: 457 PARKER AVE.
SAN FRANCISCO, CA 94118
Phone number: 415-412-1413
Email address: SRPADALE@PACBELL.NET

If more than one person is assisting you, attach additional pages providing the information in the exact format above.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT OF UP TO FIVE YEARS OR BOTH.

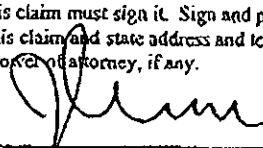
THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 12-29-08 Signature [Signature]
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

[Signature]

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT		Southern District of New York	PROOF OF CLAIM
Name of Debtor: Lehman Brothers, Inc.		Case Number: 08-01420 (JMP) SIPA	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (the person or other entity to whom the debtor owes money or property):		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where notices should be sent: 1000973027 LBI 12/1/2008 890052 John S. Rosekrans 68 Locust Ave. Mill Valley, CA 94941-2134 Telephone number: 415-388-6160			
Name and address where payment should be sent (if different from above): AS ABOVE Telephone number: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ EURO \$ 641,190.92. (If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. (If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). (If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507 (a) _____. Amount entitled to priority: \$ _____ <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>	
2. Basis for Claim: A EURO DOLLAR CASH BALANCE (See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: XXX-X8054 3a. Debtor may have scheduled account as: XXX-X8054 (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate: % _____ Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: EURO \$ 641,190.92.			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____			
Date: 12-29-08 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 		FOR COURT USE ONLY	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

CR

If you would like to file your claim online please go to www.lehmantrustee.com and select the link for the online claim form. You will need the tracking number and mail id listed below to complete your claim online.

P00001L 0000** -P01300 2057245311 1613 A

Tracking Number: 892696 Mail ID: 890052



John S. Rosekrans
68 Locust Ave.
Mill Valley, CA 94941-2134

[Handwritten signature]

Question #5. Page 3

Has there been any change in your account since September 19, 2008?

Yes. I did not receive the EURO\$641,190.92 requested in my Letter of Authorization to wire funds submitted to Lehman Brothers/Barclays for action on September 16, 2008.

The Euro\$ were never received at my Wells Fargo Investments account nor were the Eurodollars re-deposited into my Lehman Barclays account XXX-X8054.

Several requests for tracing or status made to Lehman/Barclay's has not resulted in finding the EURO\$641,190.92.

Please see the attached spreadsheet "John Rosekrans Euro Cash Balance" Timeline and the referenced and numbered attachments.

A handwritten signature, possibly reading "R", is located in the lower right quadrant of the page.

LEHMAN BROTHERS INC.
745 7TH AVE
NEW YORK, NY 10019

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

**FUTURES/FOREIGN EXCHANGE
CONFIRMATION**

MAR 28, 2008	
IR NUMBER	ACCOUNT
347	18054
Page 1	

US NON-SEGREGATED ACCOUNT

----- OPENING ACCOUNT BALANCES -----

RO
DOLLAR
OCR
OCR

----- FOREIGN EXCHANGE SETTLEMENTS -----
Date B/S Base Currency Maturity Currency Pair Counter Amount Rate Net Present Value

1 settlement amounts shown below are reflected in the closing cash balance for each currency.

26/08 B 631,592.24CR 28MAR08 EUR/USD 1,000,000.00DB TYPE 1.5633000

----- ITEMIZED CASH ACTIVITY -----


28/08 FROM STK 18054 TO CASH 18054

3/28/08 USD 1,000,100.00CR

----- CLOSING ACCOUNT BALANCES -----

Q
DOLLAR
631,592.24CR
OCR

H 1



LEHMAN BROTHERS

Brokerage account

JOHN S ROSEKRANS
March 1 - March 31, 2008

page 17 of 25

8054

#2

ACTIVITY

Withdrawals

REF ID: A11901519

AMERICAN NATIONAL BANK
REPUBLIC TITLE OF TEXAS, IN

FROM STR 633-18054 TO CMDY

Total USD withdrawals

Interest
LEHMAN BANK CASH DEPOSIT ACCT

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Dividends

LEHMAN BROTHERS TAX-FREE MONEY
FUND RESERVE CLASS

NORTHROP GRUMMAN CORP

FREDDIE MAC

8.375% NON-CUMULATIVE
PERPETUAL PREFERRED STOCK

Total USD dividends - 2008

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Other activity

LB ADVISOR SERIES -
INTERNATIONAL GROWTH EQUITY
LP

EXCHANGE TO SN397130

LEHMAN BROTHERS ADVISOR SERIES
INTL GROWTH EQUITY LP CLASS E
SERIES 1

EXCHANGE FROM SN382770

Date 14 Mar 2008 Tracking code Reference No.

Amount -\$142,826.93

Comment

Date 28 Mar 2008

Date 26 Mar 2008

Taxable amt. \$1,876.27

Non-taxable amt.

Amount \$1,876.27

Comment

MONTHLY INTEREST
FOR 02/26/2008 - 03/25/2008
23 DAYS YLD 2.21%

Date 03 Mar 2008

Taxable amt. \$3,331.33

Non-taxable amt.

Amount \$3,331.33

Comment

MONTHLY DIVIDEND
FOR PERIOD 02/01/08 - 02/28/08
24 DAYS 7 DAY YIELD 2.24%

Date 17 Mar 2008

Taxable amt. 428.46

Non-taxable amt.

Amount 428.46

Comment

CASH DIV ON 1158 SHS
REC 03/03/08 PAY 03/11/08

Date 31 Mar 2008

Taxable amt. 674.65

Non-taxable amt.

Amount 674.65

Comment

CASH DIV ON 1050 SHS
REC 03/17/08 PAY 03/11/08

Type

Date 04 Mar 2008

Quantity -3,149.967

Type

Date 04 Mar 2008

Quantity 9,149.967

Type

Date 04 Mar 2008

Quantity 9,149.967

Type

Date 04 Mar 2008

Quantity 9,149.967

Type

Date 04 Mar 2008

Quantity 9,149.967

IMMAN BROTHERS INC.
15 7TH AVE
NEW YORK, NY 10019

Monthly Statement For: JUN 01, 2008 through JUN 30, 2008

JOHN S ROSEGRANS
68 LOCUST AVE,
HILL VALLEY, CA 94041-2134

Salesman Account
62525347
8054

US NON-SEGREGATED ACCOUNT

Page 1

Pg 35 of 100

OPENING ACCOUNT BALANCES		CASH ACTIVITY	
IR	635,597.96CR	6/03/08 EUR	1,840.16CR
/03/08 INTEREST EARNED		Total Cash EUR	
		1,840.16CR	
CLOSING ACCOUNT BALANCES			
IR	635,438.12CR		
MARGIN REQUIREMENT			
Margin Requirement			
Initial			
OCR			
Net Value in Base Currency			
OCR			
1,000,851.25CR			
ACCOUNT BALANCES		SUMMARY	
Account Balance		Equity	
635,438.12CR		Excess/Deficit	
Net Value in Base Currency		635,438.12CR	
1,000,851.25CR		Call/Excess	
		635,438.12CR	
FUTURES		SUMMARY	
Futures		Net Option Value	
Profit and Loss		Value	
		OCR	
		1,000,851.25CR	
OPTIONS		SUMMARY	
Options		Net Option Value	
Long Premium		Value	
		OCR	
		1,000,851.25CR	
SHORT PUTS		SUMMARY	
Short Put Premium		Value	
		OCR	
		1,000,851.25CR	
COMMISSION		SUMMARY	
Commission		Value	
		OCR	
		1,000,851.25CR	
FOBS		SUMMARY	
Fobs		Value	
		OCR	
		1,000,851.25CR	

#3

#3

LEHMAN BROTHERSLEHMAN BROTHERS INC.
110 WALL ST
NEW YORK, NY 10019

#4

JOHN S. ROSEKANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134**FUTURES/FOREIGN EXCHANGE
CONFIRMATION**

JUL 02, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

-- OPENING ACCOUNT BALANCES --

635,438.12CR

----- ITEMIZED CASH ACTIVITY -----

'08 INTEREST EARNED

7/02/08 EUR

1,781.70CR

- CLOSING ACCOUNT BALANCES -

637,219.82CRx

#4



LEHMAN BROTHERS

LEHMAN BROTHERS INC.
77TH AVE
NEW YORK, NY 10019

#5

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

FUTURES/FOREIGN EXCHANGE
DAILY STATEMENT

AUG 21, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

--- OPENING ACCOUNT BALANCES ---

639,170.34CR

--- CLOSING ACCOUNT BALANCES ---

639,170.34CR

--- MARGIN REQUIREMENT SUMMARY ---

Margin Requirement Initial	Equity Excess/Deficit	Margin Call/Excess
OCR	639,170.34CR	639,170.34CR
Value in Base Currency		
OCR	950,894.35CR	950,894.35CR

Account Balance	Unrealized C/L on Futures	Net Present Value on Forwards	Net Option Value	Collateral Market Value	Net Liquidating Value
639,170.34CR	OCR	OCR	OCR	OCR	639,170.34CR
Value in Base Currency					
950,894.35CR	OCR	OCR	OCR	OCR	950,894.35CR

*** CURRENCY CONVERSION RATES ***

Base Currency - USD
EURO EUR 1.4677010

R

#5

ATM: JWH (Filer) #71-6516

Date: Sept 15 2008

#6

Lehman Brothers Inc.
555 California St., 30th Floor
San Francisco, California 94104

Re: Future/Foreign Exchange Account # [REDACTED] 8054
Remittance of Euro (EUR) wire payments

Dear Account Representative,

Please accept this authorization to wire the full balance of my account, account # [REDACTED] 8054.
Please instruct the initiating bank to route the payment as follows:

Intermediary Bank: Deutsche Bank AF Frankfurt AM Main
Intermediary Bank SWIFT BIC: DEUTDEFF

Beneficiary's Bank: Wells Fargo Bank, N.A.
Beneficiary's Bank SWIFT BIC: WFBIUS6S


Beneficiary's Account Number: [REDACTED] 2753
Beneficiary's Name: John S. Rosekrans Trust Dtd 6/6/08
Beneficiary's Address: 68 Locust Ave.
(Swift Field 59) Mill Valley, CA 94941
Attention: FX Department / Chris Jackson

Please note: Subject to agreement between remitter and beneficiary, fees resulting from this wire should be processed using one of the following SWIFT standards:

- OUR: Remitter pays all fees
SHA: Remitter pays initiating bank fees and first intermediary bank fees. Beneficiary pays any additional fees
BEN: Remitter pays initiating bank fees. Beneficiary pays first intermediary bank and any additional fees.

Thank you for your assistance to this request. Please call me if you have any information.

Sincerely,


John S. Rosekrans
(415) 388-6160



#6

OCT-16-1900 23:01

P.01

#7

7TH AVE
NEW YORK, NY 10018

|||||

JOHN & ROSEKRANS
68 LOCUST AVE
MILL VALLEY, CA 94941-2134

000346

**FUTURES/FOREIGN EXCHANGE
CONFIRMATION**

SEP 16, 2008	
IR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES

641,190.92CR

ITEMIZED CASH ACTIVITY

9/08 CURRENCY DELIVERED

144134950

9/16/08 EUR

641,190.92DR

CLOSING ACCOUNT BALANCES

00CR

#7

P.02

0CT-16-1900 23:01

P.02

10 PARK AVE
NEW YORK, NY 10166

#9

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

590200

FUTURES/FOREIGN EXCHANGE
MONTHLY STATEMENT

SEP 2008	
IR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES
639,170.34CR

03/08 INTEREST EARNED
16/08 CURRENCY DELIVERED

ITEMIZED CASH ACTIVITY

7/03/08 EUR 2,020.56CR
9/16/08 EUR 641,198.92DB
Total Cash EUR 639,170.34DB

CLOSING ACCOUNT BALANCES

OCR#

PROFIT & LOSS SUMMARY

Futures Profit and Loss	Options Long Premium	Options Short Premium	Commission	Fees
----------------------------	-------------------------	--------------------------	------------	------

#9

R

Clark, Nerissa R.

From: Pages, Cindy C [cynthia.pages@lehman.com]
Sent: Thursday, September 18, 2008 9:04 AM
To: Clark, Nerissa R.
Subject: FW: Confirmation of Payment

> Here is the wire ref number along with the Swift Message of the wire.

> FX144134950

> /S/GCCMOUT 0695T

> /ST/481095SW N

> /AV/46F94F2F

> /AO/SLIIGB2LSLIIGB2LXXX

> /AS/ NNormal

> /AX/SLIIGB2LXXX

> /AM/FRWE

> {1:F01SLHIUS3XXXXX0000000000}{2:I103CITIIGB2LXXXXN}{4:

> :20:FX144134950

> :23B:CRED

> :32A:080916EUR641190,92

> :50K:/10000014DUSE

> LEHMAN BROTHERS INC.

> 745 7TH AVENUE NEW YORK US

> :53B:/10640409

> :56A:DEUTDEFXXX

> :57A:WFBUS6SXXX

> :59:/79542753

> JOHN S. ROSEKRANS TRUST DTD 6-6-08

> :71A:OUR

> :72:/BNE/ATTN FX DEPARTMENT

> //CHRIS JACKSON

> -}

>

>

>

>

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Papale, Stephen R.

From: Loggins, Ashanti [ALoggins@LEHMAN.COM]
Sent: Monday, September 22, 2008 12:05 PM
To: Papale, Stephen R.
Subject: RE: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92

Unfortunately, we haven't been able to get confirmation of any outgoing payments since we are in the middle of a conversion. I will send confirmation to you once I have it and when I find out more information.

-----Original Message-----

From: Spapale@wellsfargo.com [mailto:Spapale@wellsfargo.com]
Sent: Monday, September 22, 2008 11:29 AM
To: Loggins, Ashanti
Cc: cindy.pages@lehman.com; Dower, Harriet
Subject: FW: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92
Importance: High

Hi Ashanti,

Is there anything I can do from this end to reverse trace the EUR transfer?

Thanks,

Steve Papale

-----Original Message-----

From: Papale, Stephen R.
Sent: Friday, September 19, 2008 8:33 AM
To: 'hdower@lehman.com'
Cc: Clark, Nerissa R.; Jackson, Christopher S. (FX INTL)
Subject: FW: Confirmation of Payment (John S. Rosekrans)
Importance: High

Hi Harriet,

Thanks for your help and let's talk.

Below are the wire details that Cindy sent to us. The wire out from Lehman on September 16 for EUR641,190.92.

On line 20 in the instructions there should be a " TRN ref #" and if Wells had that we might reverse inquiry from our side.

Wells FX contact is Chris Jackson 415-371-6641.

Thanks

Stephen Papale
Wells Fargo Investments LLC
papale@wellsfargo.com
415) 222-2208

-----Original Message-----

From: Clark, Nerissa R.
Sent: Thursday, September 18, 2008 9:07 AM
To: Jackson, Christopher S. (FX INTL)

Cc: Papale, Stephen R.
Subject: FW: Confirmation of Payment (John S. Rosekrans)
Importance: High

Hi Chris,

Below is information received from Lehman regarding the wire transfer.
Please let me know if you will need more information.

Nerissa

-----Original Message-----

From: Pages, Cindy C [mailto:cynthia.pages@lehman.com]
Sent: Thursday, September 18, 2008 9:04 AM
To: Clark, Nerissa R.
Subject: FW: Confirmation of Payment

> Here is the wire ref number along with the Swift Message of the wire.

> FX144134950

> /S/GCCMOUT 0695T

> /ST/481095SW N

> /AV/46F94F2F

> /AO/SLIIGB2LSLIIGB2LXXX

> /AS/ NNormal

> /AX/SLIIGB2LXXX

> /AM/FRWE

> (1:F01SLHIUS3XXXXX0000000000)(2:I103CITIGB2LXXXXN)(4:

> :20:FX144134950

> :23B:CRED

> :32A:080916EUR641190,92

> :50K:/10000014DUSE

> LEHMAN BROTHERS INC.

> 745 7TH AVENUE NEW YORK US

> :53B:/10640409

> :56A:DEUTDEFFXXX

> :57A:WFBIUS6SXXX

> :59:/79542753

> JOHN S. ROSEKRANS TRUST DTD 6-6-08

> :71A:OUR

> :72:/BNF/ATTN FX DEPARTMENT

> //CHRIS JACKSON

> -}

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#11
83

PK

#12

BARCLAYS CAPITAL INC.
200 PARK AVE
NEW YORK, NY 10165

|||||

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94541-2134

0000212

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

OCT 06, 2008	
IR NUMBER	ACCOUNT
678	6054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES - - -

0CR

ITEMIZED CASH ACTIVITY - - -

08 INTEREST EARNED

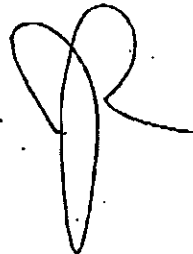
10/06/08 EUR

948.45CR

CLOSING ACCOUNT BALANCES - - -

948.45CR

#12



#13

BARCLAYS CAPITAL INC.
200 PARK AVE
NEW YORK, NY 10166

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

FUTURES/FOREIGN EXCHANGE
DAILY STATEMENT

DEC 08, 2008	
IR NUMBER	ACCOUNT
015	8054
Page 1	

US NON-SEGREGATED ACCOUNT

----- OPENING ACCOUNT BALANCES -----						
CLOSING ACCOUNT BALANCES		952.42CR				
----- MARGIN REQUIREMENT SUMMARY -----		952.42CR				
Margin Requirement		Equity	Margin			
Initial		Excess/Deficit	Call/Excess			
OCR		952.42CR	952.42CR			
11 Value In Base Currency						
OCR						
		1,233.93CR	1,233.93CR			
----- ACCOUNT VALUE SUMMARY -----						
Account		Unrealized C/L	Net Present Value	Net Option	Collateral	Net Liquidating
Balance		on Futures	on Forwards	Value	Market Value	Value
952.42CR		OCR	OCR	OCR	OCR	952.42CR
11 Value In Base Currency						
1,233.93CR		OCR	OCR	OCR	OCR	1,233.93CR
----- CURRENCY CONVERSION RATES -----						
Base Currency - USD						
EURO						
EUR		1.2955038				

#13

[Handwritten signature]

Rosekrans Wire Transfer EUR 641,190.92 on September 16, 2008

Page 1 of 2

Papale, Stephen R.

#14

P1

From: ashanti.loggins@barclayswealth.com
Sent: Friday, December 19, 2008 11:47 AM
To: Papale, Stephen R.
Cc: jrose49er@sbcglobal.net
Subject: RE: Rosekrans Wire Transfer EUR 641,190.92 on September 16, 2008

Steve,

The issue is being investigated. I received the swift message yesterday and back up details of the wire and have sent it to the appropriate parties for further research. I will advise as soon as I hear back.

From: Spapale@wellsfargo.com [mailto:Spapale@wellsfargo.com]
Sent: Friday, December 19, 2008 11:43 AM
To: Loggins, Ashanti: Barclays Wealth
Cc: jrose49er@sbcglobal.net
Subject: Rosekrans Wire Transfer EUR 641,190.92 on September 16, 2008

Hi Ashanti,

<<Rosekrans EUR 641,190.92 September 16 08.doc>>

Hope all is well.

Have you been able to determine that these Euros were actually delivered out as per the September 16, 2008 LOA and the a/c 52518054 statement? Wells Fargo has not received them.

If you can confirm that they were delivered out can you advise where they currently reside? Or put a trace on the attached wire instructions.

Thanks for your help.

Stephen Papale

Wells Fargo Investments LLC

420 Montgomery St., 7F

San Francisco, CA 94104

(415) 222 - 2208 Direct

Investments and Insurance Products:

- Are Not Insured by the FDIC or any other federal government agency*
- Are Not deposits of or guaranteed by the bank or any bank affiliate*
- May Lose Value*

#14 PR

Rosekrans Wire Transfer EUR 641,092 on September 16, 2008

Page 2 of 2

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866 1335 6578

Sender's Copy

12/30/08 Sender's FedEx Account Number **SENDER'S FEDEX ACCOUNT NUMBER ONLY**

ROZEKLAUS / BATALE Phone **415 412 1413**

457 PARKER AVE State **CA** ZIP **94118**

Internal Billing Reference OPTIONAL

LETALIM BUS. CLAIM PROCESSING, INC. Phone **415 412 1413**

EPIC BANKRUPTCY SOLUTIONS INC.

10300 SW ALLEN BLVD

BEAVERTON State **OR** ZIP **97005**

4a Express Package Service Packages up to 150 lbs.

☐ FedEx Priority Overnight Next business morning. Priority shipments will be delivered on Monday unless SATURDAY Delivery is selected. ☒ FedEx Standard Overnight Next business day. Secondary Delivery NOT available. ☐ FedEx First Overnight Next business morning. Saturday Delivery NOT available.

☐ FedEx 2Day Second business day. Thursday shipments will be delivered on Monday unless SATURDAY Delivery is selected. ☐ FedEx Express Saver Third business day. Saturday Delivery NOT available.

4b Express Freight Service Packages over 150 lbs.

☐ FedEx 1Day Freight Next business day. Thursday shipments will be delivered on Monday unless SATURDAY Delivery is selected. ☐ FedEx 2Day Freight Second business day. Thursday shipments will be delivered on Monday unless SATURDAY Delivery is selected. ☐ FedEx 3Day Freight Third business day. Saturday Delivery NOT available.

5 Packaging

☒ FedEx Envelope ☐ FedEx Pak Includes FedEx Small Pak, FedEx Large Pak, and FedEx Heavy Pak. ☐ FedEx Box ☐ FedEx Tube ☐ Other

6 Special Handling Include FedEx address in Section 3.

☐ SATURDAY Delivery NOT Available for FedEx Standard Overnight, FedEx First Overnight, FedEx 2Day, or FedEx 3Day Freight. ☐ HOLD Weekday at FedEx Location. NOT Available for FedEx First Overnight. ☐ HOLD Saturday at FedEx Location. Available ONLY for FedEx First Overnight and FedEx 2Day to select locations.

Does this shipment contain dangerous goods? ☒ No ☐ Yes (see back of this form for details) ☐ Yes (see back of this form for details) ☐ Yes (see back of this form for details)

7 Payment Enter FedEx Acct. No. or Credit Card No. below.

☐ Sender Acct. No. ☐ Recipient ☐ Third Party ☐ Credit Card ☐ Cash/Check

8 Residential Delivery Signature Options If you require a signature, check one of the following.

☒ No Signature Required ☐ Direct Signature ☐ Indirect Signature

520



FedEx Kinko's
Office and Print Center

555 California St
SAN FRANCISCO, CA 94104

Location: JCKKO
Device ID: JCKKO-POS1
Employee: 1880105
Transaction: 69027135161

STANDARD OVERNIGHT 0.35 lb (S) 22.77

Shipment subtotal: 22.77

Total Due: 22.77

(V) Credit Card: 22.77

*****4132

H = Weight entered manually
S = Weight read from scale
T = Taxable item

Subject to additional charges. See FedEx Service Guide at fedex.com for details. All merchandise sales final.

Visit us at: fedex.com
Or call 1.800.GoFedEx
1.800.463.3339

December 30, 2008 2:33:15 PM

Do not ship liquids, blood or diagnostics in this container

FedEx

For FedEx Express® Shipments
Contents should be compatible

200

FedEx. USAirbill
Express

8704 0098 3228

1 From This bill may be used for payment of the biller's account.
Date 6/25/10 Order Number 870400983228
Sender's Name John P. Christian Phone 415 433-1400
Company TOBIN & TOBIN
Address 500 SANSOME ST STE 700
City SAN FRANCISCO State CA Zip 94111-0214
2 Your Internal Billing Reference 4646-001
3 To Lehman Brothers
Epig Bankruptcy
757 Third Avenue, 3rd Floor
City New York State NY Zip 10017



8704 0098 3228

8704 0098 3228

XA OGSA



114006 27 JUN 10 10:34

PRIORITY OVERNIGHT

10017
NY-US
EWR

RECEIVED
JUN 23 2010

1. ☒ Signature Required
2. ☒ Insurance
3. ☒ Signature Required
4. ☒ Signature Required
5. ☒ Signature Required
6. ☒ Signature Required

7 Payment Method
☒ Cash
☐ Check
☐ Credit Card
☐ Debit Card
☐ Money Order
☐ Bill Payment
☐ Other

553

EXHIBIT "E"



John Christian

From: Glenda Broome [gbroome@tobinlaw.com]
Sent: Wednesday, October 05, 2011 3:07 PM
To: 'John Christian'
Subject: FW: Lehman Brothers Holdings, Inc., et al.
FYI

From: Baer, Herb [mailto:hbaer@epiqsystems.com]
Sent: Wednesday, October 05, 2011 3:03 PM
To: 'Glenda Broome'; DL-lehman
Subject: RE: Lehman Brothers Holdings, Inc., et al.

Thank you for the correspondence, Glenda.

Claim 27265 is currently expunged pursuant to court order as having been amended by 66885. We have claim 66885 recorded as not having specified the debtor against which it is asserted based on that portion of the claim form being left blank. Claim 66885 is currently pending the 200th omnibus objection, for being a no liability claim. Even though we have it recorded as not having specified the debtor on the claim form, I do not believe that is the basis of the objection. The objection states:

11. In their review of the claims filed on the claims register in these chapter 11 cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims against entities that are not debtors in these chapter 11 cases. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See *In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1).

12. The No Liability Claims state on their face and/or the supporting documentation establishes that they are claims against a non-Debtor entity. They include claims against foreign and domestic affiliates of the Debtors that are not Debtors in these jointly administered chapter 11 cases. The No Liability Claims do not set forth any legal justification for asserting a claim against a Debtor in these cases, and if the No Liability Claims remain on the claims register, the potential exists for recoveries by parties who do not hold valid claims against the Debtors' estates. Accordingly, the Debtors respectfully request that the Court disallow and expunge the No Liability Claims listed on Exhibit A attached hereto.

Regardless, our role in the case as claims and noticing agent limits our role to recording the claims as they were filed, reflecting the objection raised by the debtor, and sending the creditor notice of that objection. We do not assess the merits of the claim. If you object to the objection to the claim raised by the debtor, you need to respond to the debtor as outlined in the notice.

With respect to the asserted debtor, should the objection be resolved and the claim be ultimately allowed, it would be treated as a claim against the lead debtor, LBHI 08-13555.

Regards,

Herb Baer
Eplq Systems
Bankruptcy Solutions
Phone: 646-282-2525

From: Glenda Broome [mailto:gbroome@tobinlaw.com]
Sent: Wednesday, October 05, 2011 5:08 PM

From: Glenda Broome [mailto:glbroome@lehman.com]
Sent: Wednesday, October 05, 2011 5:08 PM
To: DL-lehman
Subject: Lehman Brothers Holdings, Inc., et al.

On behalf of our client, John Rosekrans, we submitted two Proof of Claims, Claim No. 27265 and Claim No. 68885. The name of Debtor against which claim is held should have been Lehman Brothers Holdings, Inc, Case No. 08-13555, for both Claims. Please email me back and let me know if the changes were made. Thank you for your cooperation.

EXHIBIT "F-J"

TOBIN & TOBIN

A PROFESSIONAL CORPORATION

500 SANSOME STREET

EIGHTH FLOOR

SAN FRANCISCO, CALIFORNIA 94111-3214

FACSIMILE (415) 433-3893

(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1889)
CYRIL R. TOBIN (1905-1977)

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

February 6, 2009

Jared M. Goodman, Esq.
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, New York 10004-1482

Via Email: Goodman@hugheshubbard.com

Re: John S. Rosekrans – Account No. 83318054

Dear Mr. Goodman:


Thank you for so promptly returning my telephone call to you of earlier today. As we discussed, I represent John S. Rosekrans with respect to his Lehman/Barclays Account No. XXX-X8054. As you know from our discussion, and from your familiarity with other account holders similarly-situated, Mr. Rosekrans has yet to receive the funds or the beneficial use of funds which belong to him, notwithstanding his wire authorization of September 16 2008. This five-month delay truly stretches the meaning of “administrative freeze.” The amount involved is not insignificant, and I would appreciate your taking an interest in moving this matter towards resolution as expeditiously as possible.

Per your request, I enclose a copy of the SIPC Customer Claim Form submitted on behalf of Mr. Rosekrans in December. This should provide you with the necessary background information. If you need anything further, please do not hesitate to contact me.

My direct dial is 415-772-9615. I look forward to hearing from you.

Very truly yours,

TOBIN & TOBIN



John P. Christian

Encl.

cc: John S. Rosekrans
jpc\Goodman020609ltr

EXHIBIT "C"

TOBIN & TOBIN

A PROFESSIONAL CORPORATION

600 SANSOME STREET

EIGHTH FLOOR

SAN FRANCISCO, CALIFORNIA 94111

FACSIMILE (415) 433-3883

(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1889)
CYRIL R. TOBIN (1905-1977)

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

April 14, 2009

Daniel S. Lubell, Esq.
Partner
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 1004-1482

Via Email

Re: Lehman Brothers Inc.

Dear Mr. Lubell:

Thank you for taking my call today. As I mentioned, we represent John Rosekrans in this matter. For your ease of reference, and to facilitate discussions at your upcoming meeting with representatives of Citibank, I enclose a copy of the SIPC Claim filed on behalf of Mr. Rosekrans, and related correspondence.

I look forward to hearing from you.

Very truly yours,

TOBIN & TOBIN


John P. Christian

JPC/gb
Enclosures

H:\JPC\Lubell\041409ltr.doc

EXHIBIT "D"

TOBIN & TOBIN

A PROFESSIONAL CORPORATION

500 SANSOME STREET

EIGHTH FLOOR

SAN FRANCISCO, CALIFORNIA 94111-3214

FACSIMILE (415) 433-3883

(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1888)
CYRIL R. TOBIN (1905-1977)

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

June 2, 2009

Rebecca R. Zubaty, Esq.
PAUL WEISS
1285 Avenue of the Americas
New York, NY 10019-6064

Via Email: rzubaty@paulweiss.com

Re: John S. Rosekrans – Account No. 83318054

Dear Ms. Zubaty:

It was a pleasure speaking with you today. I'm sorry I wasn't at my desk last night at 7:15 p.m. when you left your message! As we discussed, I represent John S. Rosekrans with respect to his Lehman/Barclays Account No. XXX-X8054. As you know from our discussion, and from your familiarity with other account holders similarly-situated, Mr. Rosekrans has yet to receive the funds or the beneficial use of funds which belong to him, notwithstanding his wire authorization of September 16 2008. This nine-month delay truly stretches the meaning of "administrative freeze". Thank you for confirming that the funds are sitting in a non-segregated account of LBI in London against which Citibank continues to evaluate its potential set-off rights. I acknowledge that the final decision does not rest with you, that you are in discussions with English counsel, and that you expressed hope that a resolution may be near. As I shared with you, we have been hearing that "a resolution may be near" for many months. When I asked you the patently unfair question -- "what would you do if you were in Mr. Rosekrans' position?"-- you deftly (and not surprisingly) responded that you could not respond. The amount involved is not insignificant, and I would appreciate your taking an interest in moving this matter towards resolution as expeditiously as possible.

Per our discussion, I enclose a copy of the SIPC Customer Claim Form submitted on behalf of Mr. Rosekrans in December. As we agreed, we will talk again on Thursday.

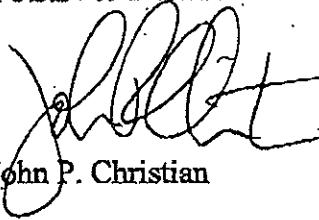
TOBIN & TOBIN

Rebecca R. Zubaty, Esq.
PAUL WEISS
June 2, 2009
Page 2

I look forward to speaking with you then.

Very truly yours,

TOBIN & TOBIN

A handwritten signature in black ink, appearing to read "John P. Christian", is written over the typed name.

John P. Christian

JPC/gfb
Enclosure

cc: John S. Rosekrans (via email)

EXHIBIT "E"

John Christian

From: Goodman, Jared [goodman@HughesHubbard.COM]
Sent: Tuesday, February 10, 2009 2:31 PM
To: John Christian
Subject: RE: John Rosekrans

John,

Yes we reviewed what you have sent and it appears that the funds are in a Citibank London account. We are supposed to meet with Citibank the week of the 23rd regarding the Citibank London account where the funds are residing. We expect that we should have internal agreement on the treatment of that account a couple of weeks afterward. In the meanwhile, if you filed a customer claim, then your claim is on a dual track. If not, please file a general claim. The deadline for customer claims has passed. Please let me know if you have any questions.

From: John Christian [mailto:jchristian@tobinlaw.com]
Sent: Tuesday, February 10, 2009 5:21 PM
To: Goodman, Jared
Subject: John Rosekrans

Jared – given the magnitude of funds suspended in transit somewhere, it should not surprise you that my client is most anxious to get this matter resolved. Have you had an opportunity to review the claim materials I emailed to you last Friday? Wondering where we go from here. Thanks.

John P. Christian, Esq.
Tobin & Tobin
500 Sansome Street, 8th Floor
San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

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John Christian

From: Rebecca Zubaty [RZubaty@paulweiss.com]
Sent: Friday, June 05, 2009 3:54 PM
To: jchristian@tobinlaw.com
Subject: John Rosekrans

Mr. Christian,

Please see the attached letter.

Regards,
Rebecca

Rebecca Zubaty | Associate
Paul, Weiss, Rife, Kind, Wharton & Garrison LLP
1285 Avenue of the Americas | New York, NY 10019-6064
(212) 373-3633 (Direct Phone) | (212) 492-0633 (Direct Fax)
rzubaty@paulweiss.com | www.paulweiss.com

This message is intended only for the use of the Addressee and may contain information that is privileged and confidential. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

6/16/2010

STANDARD PAGE 66 OF 100

NYCOT & NYCOT

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UNIT 3601, FORTUNE PLAZA OFFICE TOWER A
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CHAOYANG DISTRICT
BEIJING 100020
PEOPLE'S REPUBLIC OF CHINA
TELEPHONE (86-10) 5828-6900
FACSIMILE (86-10) 6330-9070/9080

WRITER'S DIRECT DIAL NUMBER
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WRITER'S DIRECT FACSIMILE
(212) 492-0633

WRITER'S DIRECT E-MAIL ADDRESS
rzubaty@paulweiss.com

12TH FLOOR, HONG KONG CLUB BUILDING
3A CHATER ROAD, CENTRAL
HONG KONG
TELEPHONE (852) 2536-9933
FACSIMILE (852) 2536-9622

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JEFFREY D. MARCELL
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MARK F. POMERANTZ
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WALTER RIEMAN
RICHARD A. ROSEN
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PETER J. ROTHENBERG
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MARIA T. VULLO
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THEODORE V. WELLS, JR.
BETH A. WILKINSON
STEVEN J. WILLIAMS
LAWRENCE I. WITDORCHIC
JORDAN E. YARETT
KANE N. YOSHIKAWA
YONG YU
TRACEY A. TACCONE
T. ROBERT ZOCNOWSKI, JR.

June 5, 2009

Via Email & Federal Express

John P. Christian
Tobin & Tobin
500 Sansome Street
Eighth Floor
San Francisco, CA 94111-3214

Re: John Rosekrans

Dear Mr. Christian:

We have received your letter dated June 2, 2009 and copy of Mr. Rosekrans's proof of claim against Lehman Brothers Inc. ("LBI"). I also understand that you tried reaching me yesterday and today by telephone.

We have recently become aware through discussions with Hughes, Hubbard & Reed ("Hughes Hubbard") of certain alleged third party claims to funds in a general proprietary LBI deposit account held at Citibank. We are reviewing information that Hughes Hubbard has provided with respect to these claims, and will also review the information you have provided. However, I am not in a position to confirm that Mr. Rosekrans's funds were transferred to any proprietary account of LBI and did not purport to issue any such confirmation on Tuesday's call.

We anticipate having further discussions with Hughes Hubbard about these alleged third party claims against LBI's accounts in the coming weeks. Because we are not at liberty


John P. Christian

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

to discuss accounts of Citibank customers with third parties, we suggest that you direct further inquiries into the status of your client's alleged claims against LBI to Hughes Hubbard.

In addition, on Wednesday I received a voice mail from Mr. Rosekrans. Please understand that I am unable to return his call given that he is represented by counsel.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Rebecca', followed by a large, stylized flourish or loop.

Rebecca Zubaty

John Christian

From: Lubell, Daniel S. [lubell@hugheshubbard.com]
Sent: Monday, June 08, 2009 3:54 PM
To: jchristian@tobinlaw.com
Subject: Re: John Rosekrans
Follow Up Flag: Follow up
Flag Status: Red

John, I've been out of the office on trial. We made a proposal to Citi regarding constructive trust type claims like Rosekrans in the context of global settlement negotiations. We're waiting to hear back. We are trying to get to a global settlement before July 15. I am back in the office Wed and Thurs, but will be in a better place to speak next week if you'd like to discuss. Dan

From: John Christian
To: Lubell, Daniel S.
Sent: Mon Jun 08 17:58:06 2009
Subject: John Rosekrans

Mr. Lubell – Citibank's counsel is pushing back on this matter, on the basis that my client, John Rosekrans, is a Lehman customer, not a Citibank customer. Nine months have transpired since Mr. Rosekrans attempted to access his funds. Can you please advise where matters stand?

John P. Christian, Esq.
Tobin & Tobin
500 Sansome Street, 8th Floor
San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

From: Glenda Broome [mailto:gbroome@tobinlaw.com]
Sent: Monday, June 08, 2009 2:22 PM
To: John Christian
Subject: John Rosekrans

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John Christian

From: Lubell, Daniel S. [lubell@hugheshubbard.com]
Sent: Friday, October 30, 2009 4:06 PM
To: jchristian@tobinlaw.com
Subject: Re: John Rosekrans

John,

I am not presently in the office to refamiliarize myself with the specifics of Rosekrans' wire into LBI's Citi UK account and the status of his LBI account. Did the LBI account go over to Barclays in the Lehman sale and is he now still a Barclays customer. If yes, there is one set of people I need to contact and prospects for a faster recovery are greater. If not, I will likely refer you to another law firm that is handling Citi issues. (I assume I am correct about Rosekrans funds being caught in a Citi-UK acct). There is also the people handling his customer claim (which I assume was filed before the bar date). I will get back to you again early next week, but you should let me know as soon as you know the status of the transfer of Rosekrans acct from LBI to Barclays or elsewhere.

Regards,

Dan

From: John Christian
To: Lubell, Daniel S.
Sent: Fri Oct 30 18:20:34 2009
Subject: RE: John Rosekrans

Dan -- it seems we were hearing all the right kind of noises towards resolution over the summer months. Lately, not so much. My client is serious now about pursuing a Rule 2004 examination to get to the bottom of this -- where are his funds, and what is the status of getting them freed. I would appreciate your suggestion as to who would be the person most knowledgeable about Rosekrans' account history, post-petition, so we can schedule a convenient date. Flights to NYC have never been cheaper, but we will want to be efficient about all of this; it's been over a year since our client had access to his money. Could you please get back to me on this? Thanks.

John P. Christian, Esq.
Tobin & Tobin
500 Sansome Street, 8th Floor
San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

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Sent: Mon Jun 08 17:58:06 2009

Subject: John Rosekrans
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John P. Christian, Esq.
Tobin & Tobin
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www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

From: Glenda Broome [mailto:gbroome@tobinlaw.com]
Sent: Monday, June 08, 2009 2:22 PM
To: John Christian
Subject: John Rosekrans

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EXHIBIT "F"

James W. Giddens
Trustee for the SIPA Liquidation of Lehman Brothers Inc.
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

***In re* Lehman Brothers Inc.**

Case No. 08-01420 (JMP) SIPA

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

March 29, 2010

VIA UPS OVERNIGHT

JOHN S ROSEKRANS
C/O STEPHEN PAPALE
457 PARKER AVE
SAN FRANCISCO, CA 94118

Re: Claim Number(s): 900000690
591 (Duplicate of claim 900000690)
Account Number(s): 83318054, 52518054

Dear Claimant:

PLEASE READ THIS NOTICE CAREFULLY

The liquidation of the business of Lehman Brothers Inc. ("LBI") is being conducted by James W. Giddens (the "Trustee") under the Securities Investor Protection Act of 1970, as amended ("SIPA"), pursuant to an order entered on September 19, 2008 by the United States District Court for the Southern District of New York. You have submitted the above-referenced claim(s) (the "Claim") as a customer claim in this proceeding. This Notice is applicable only to the claim(s) and/or accounts identified above. If you filed other claims, additional notices will be issued.

The Trustee has made the following determination regarding your Claim:

Your Claim is ALLOWED as a net equity claim for cash in account 52518054 in the amount of \$921,904.30, which reflects activity through September 19, 2008 (the "Allowed Cash").

Your Claim for account 83318054 is DENIED. LBI records indicate that the above-referenced account(s) (the "Account") and all cash and securities related to the Account have been transferred to Barclays Capital Inc. ("BCI"). To the extent securities related to the Account were unavailable and could not be purchased for replacement, the Trustee has provided BCI with cash instead. An order approving the transfer of accounts to BCI was entered by the United States Bankruptcy Court, Southern District of New York, on December 14, 2009.

RECEIPT BY THE TRUSTEE OF A DULY EXECUTED DECLARATION, RELEASE AND ASSIGNMENT IN THE FORM ATTACHED HERETO (the "Release") IS REQUIRED FOR RECEIVING DISTRIBUTIONS OF ALLOWED CLAIMS WHEN THEY BEGIN. Distributions will be made in proportion to a claimant's share of available customer property and will be made based on the Trustee's best estimate of available customer property at the time of distribution, and may in some instances include cash in lieu of securities in accordance with SIPA. Distribution may take place in multiple installments over time and will require coordination with and cooperation from various third party custodians, which may delay some or all transfers. Distribution of customer name securities will be made in accordance with SIPA. Please note, no determination is being made as to the validity or allowed amount of any amounts you may have claimed for cash and/or securities, if any, received by the Trustee after September 19, 2008. Such property is not part of the net equity calculation, and the determination of any such claim will be dealt with separately in the Trustee's continuing administration of the estate. Depending on your contractual arrangements with Lehman Brothers Inc. or other Lehman entities, or by operation of law based on those relationships, distributions on your allowed amount as set forth above may be subject to liens or security interests held by another Lehman entity.

If you accept the Trustee's determination, please sign, date, and have notarized the enclosed Release, and return it to us at your earliest convenience. We recommend that you retain a copy for your records. **PLEASE NOTE THAT THE RELEASE REQUIRES YOU TO CONFIRM TO THE TRUSTEE, UNDER PENALTY OF PERJURY, THAT YOU HAVE NOT RECEIVED ANY PAYMENTS OR TRANSFERS OF THE ALLOWED SECURITIES AND/OR THE ALLOWED CASH THROUGH THE DATE OF THE RELEASE.** Kindly provide instructions for the transfer of securities and cash on the form provided. To expedite the distribution process, we recommend that you provide email addresses for you and your broker dealer. Upon receipt of the duly executed Release, a Trustee representative will contact you and your new broker to facilitate the transfer of the Allowed Securities and the Allowed Cash to your new brokerage account. Completed releases must be sent to the following address:

Epiq Bankruptcy Solutions LLC
757 Third Avenue, Ste. 302
New York, New York 10017-2063

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge James M. Peck, you **MUST** file your written opposition, setting forth (i) the claim number; (ii) a detailed statement of the reasons for your objection to the Trustee's determination; (iii) copies of any document or other writing upon which you rely; and (iv) mailing, phone, and email contact information, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** of the date of this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must file your opposition in accordance with the above procedure electronically with the Court on the docket of *In re Lehman Brothers Inc.*, Case No. 08-01420 (JMP) SIPA in accordance with General Order M-242 (available at www.nysb.uscourts.gov/orders/orders2.html) by registered users of the Court's case filing system and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format.

If you do not have means to file your opposition electronically, you may mail your opposition to:

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

PLEASE TAKE FURTHER NOTICE: You must serve your opposition upon the Trustee's counsel by mailing a copy to:

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Attn: LBI Hearing Request

Attorneys for James W. Giddens, Trustee for
the SIPA Liquidation of Lehman Brothers Inc.

Very Truly Yours,

James W. Giddens
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

In re Lehman Brothers Inc.

Case No. 08-01420 (JMP) SIPA

DECLARATION, RELEASE AND ASSIGNMENT

CLAIMANT: JOHN S ROSEKRANS

CLAIM NO.: 900000690
591 (Duplicate of claim 900000690)

ACCOUNT NO.: 83318054, 52518054

The above-named claimant ("Claimant"), having submitted the above-referenced claim(s) (the "Claim") to James W. Giddens (the "Trustee"), as Trustee for the Liquidation of Lehman Brothers Inc. ("LBI"), hereby declares to the Trustee, under penalty of perjury, that Claimant did not receive any payment or other transfer of the Allowed Cash and/or Securities as described in the Notice of Trustee's Determination of Claim dated March 29, 2010 for the above-referenced claim(s) and account number(s) (the "Notice") from LBI, or any entity or other person affiliated with LBI through the date of this declaration.

Claimant, on behalf of Claimant and his, her or their heirs, successors and assigns, contingent only upon receipt of the Allowed Cash and/or Securities as described in and pursuant to the terms of the Notice (the "Consideration") from the Trustee after receipt by the Trustee of this signed Declaration, Release and Assignment, hereby remises, releases, and forever discharges the Trustee and his agents, employees, professionals, successors and assigns, the Securities Investor Protection Corporation ("SIPC") and its agents, employees, officers, directors, professionals, successors and assigns, and the LBI estate (all of the foregoing, collectively, the "Released Persons") of and from any and all claims or causes of action arising out of or relating to the Claim, the circumstances that gave rise to the Claim, any account(s) Claimant had with LBI, and any other transactions or dealings with LBI or any entity or other person affiliated with LBI relating to the Claim, which the Claimant now has, or hereafter can, shall, or may have, for or by any reason of any cause, matter, or thing whatsoever, prior to and including the date of execution hereof. Claimant represents and warrants that it is aware of no liens or claims against the above-referenced account(s) (the "Account") or its contents, and acknowledges and agrees that, to the extent the Account or property contained therein may be subject to any liens or claim, delivery of the Consideration will be subject to any such liens or claims.

Notwithstanding any rights or remedies available to Claimant under applicable law, Claimant acknowledges and agrees to return immediately any property to the LBI estate that is later found by the Trustee or determined by a court (i) to have been distributed in error, (ii) to exceed claimant's proportional share of customer property, or (iii) to be subject to liens or claims of the LBI estate or any other entity or other person and will indemnify and hold harmless the Released Persons from and against any damages, costs or losses that may result from any assertion by any such other entity or other person of any such liens or claims.

Further, Claimant hereby assigns and transfers to the Trustee and SIPC all rights, including any and all claims and causes of action, and any proceeds derived therefrom, that Claimant may have against any party, arising out of or relating to the Claim, the circumstances that gave rise to the Claim and any account(s) Claimant had with LBI, to the extent of the Consideration.

Notwithstanding anything else herein to the contrary, claims for cash and/or securities, if any, received by the Trustee after September 19, 2008 are not deemed released hereby and the determination of any such claim will be dealt with separately in the Trustee's continuing administration of the estate.

Claimant further acknowledges the sufficiency of the Consideration and that Trustee may deliver such Consideration in multiple installments. Notwithstanding anything to the contrary herein, to the extent the Consideration is delivered in multiple installments, the releases set forth herein shall take effect only with respect to the portion of the Claim which has been satisfied by such portion of the Consideration.

WITNESS the due execution hereof, intending to be legally bound hereby, this ____ day
of _____ 2010.

By:

Title:

Sworn to before me this
____ day of _____, 2010.

Notary Public
My commission expires:

Instructions for the transfer of cash for:

JOHN S ROSEKRANS
C/O STEPHEN PAPALE
457 PARKER AVE
SAN FRANCISCO, CA 94118

Re: Claim Number(s): 900000690
591 (Duplicate of claim 900000690)
Account Number(s): 83318054, 52518054

To: The Trustee for the SIPA Liquidation of Lehman Brothers Inc.

Please deliver the cash to satisfy my claim to:

Name of brokerage firm: WEBS FARGO INVESTMENTS LLC.
Address: 420 MONTGOMERY ST., 7F MAC A0101-077.
City/State/ZIP: SAN FRANCISCO, CA 94104.
For my account (number): # 7954-2753.
Account executive (name): STEPHEN PAPALE
Account executive telephone number: 415-222-2208.
Account executive fax (or e-mail): SPAPALE @ WEBSFARGO.COM.

Signature(s) JOHN S. ROSEKRANS

Please complete and return this form with the Release.



**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

COPY

John S. Rosekrans
Account# 83318054
68 Locust Ave.
Mill Valley, CA 94941-2134

Daytime Phone: 415-388-6160.
Email: JROSE@49ER.COM.
Contact Person: JOHN ROSEKRANS.
Taxpayer I.D. Number
(Social Security No.): 588-84-0249.

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:

- a. LBI owes me a credit or cash in the amount of: Euro\$ 641,190.92
- b. I owe LBI a debit or cash in the amount of: \$ 0
- c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, it must be enclosed with this claim form.
- \$ _____

2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:

Please Do Not Claim Any Securities You Have In Your Possession

- | | <u>YES</u> | <u>NO</u> |
|---|-----------------|-----------|
| | (Circle Y or N) | |
| a. LBI owes me securities: | Y | N |
| b. I owe LBI securities: | Y | N |
| c. If yes to either, please list below (or in additional pages as necessary): | | |

Trade Date of Transaction (mm/dd/yyyy)	Name of Security	CUSIP	Number of Shares or Face Amount of Bonds	
			LBI Owes Me (Long)	I Owe LBI (Short)

If additional space is needed, attach additional pages providing the information in the exact format above.



3. COMMODITY FUTURES CLAIMS

YES NO
(Circle Y or N)

Do you have a claim based on a commodity futures account? Y N

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: EUR \$ 641,190.92.

Basis for Claim: LEHMAN/BARCLAYS CAN NOT LOCATE A WIRE TRANSFER ON SEPT. 16, 2008. THE FUNDS WERE "DEBITED" FROM ACCOUNT, ALTHOUGH NOT RECEIVED FROM MY BANK. THE EURO'S WERE NOT REDEPOSITED INTO MY LEHMAN/BARCLAYS ACCT NOR CREDITED TO MY WELLS FARGO INVESTMENTS ACCT.

WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

YES NO
(Circle Y or N)

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)? Y N
5. Has there been any change in your account since September 19, 2008? Y N

6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI? Y (N)
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s). Y (N)
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI? Y (N)
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming. Y (N)
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers. Y (N)
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. Y (N)

Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: STEPHEN PAPALE
Address: 457 PARKER AVE.
SAN FRANCISCO, CA 94118
Phone number: 415-412-1413
Email address: SRPAPALE@PACBELL.NET

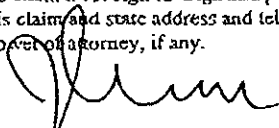
If more than one person is assisting you, attach additional pages providing the information in the exact format above.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT OF UP TO FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 12-29-08 Signature [Signature]
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.) [Signature]

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor: Lehman Brothers, Inc.		Case Number: 08-01420 (JMP) SIPA
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property):		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: 100973027 LBI 12/1/2008 890052 John S. Rosekrans 68 Locust Ave. Mill Valley, CA 94941-2134		Court Claim Number: (If known)
Telephone number: 415-388-6160		Filed on:
Name and address where payment should be sent (if different from above): AS ABOVE		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>EURO \$ 641,190.92</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim.
2. Basis for Claim: <u>A EURO DOLLAR CASH BALANCE</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor: <u>XXX-X8054</u> 3a. Debtor may have scheduled account as: <u>XXX-X8054</u> (See instruction #3a on reverse side.)		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information: Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate: % Amount of arrearage and other charges as of time case filed included in secured claim. if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ <u>EURO \$ 641,190.92</u>		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7).
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).
		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507(a)(). Amount entitled to priority: \$ _____
Date: <u>12-29-08</u> Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 		*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
		FOR COURT USE ONLY

If you would like to file your claim online please go to www.lehmantrustee.com and select the link for the online claim form. You will need the tracking number and mail id listed below to complete your claim online.

P00001 000000 - P01300 Z0X7745X11 1613 A

Tracking Number: 892696 Mail ID: 890052



John S. Rosekrans

68 Locust Ave.

Mill Valley, CA 94941-2134

A handwritten signature in black ink, appearing to be a stylized 'R' or 'P' with a long horizontal stroke extending to the right.

Question #5. Page 3

Has there been any change in your account since September 19, 2008?


Yes. I did not receive the EURO\$641,190.92 requested in my Letter of Authorization to wire funds submitted to Lehman Brothers/Barclays for action on September 16, 2008.

The Euro\$ were never received at my Wells Fargo Investments account nor were the Eurodollars re-deposited into my Lehman Barclays account XXX-X8054.

Several requests for tracing or status made to Lehman/Barclay's has not resulted in finding the EURO\$641,190.92.

Please see the attached spreadsheet "John Rosekrans Euro Cash Balance" Timeline and the referenced and numbered attachments..

A handwritten signature, possibly "R", is located in the bottom right corner of the page.



LE BROTHERS INC.
745 AVE
NEW YORK, NY 10019

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

MAR 28, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

OPENING ACCOUNT BALANCES

OLLAR OCR
OCR

FOREIGN EXCHANGE SETTLEMENTS

to B/S	Base Currency	Maturity	Currency Pair	Counter Amount	Rate	Net Present Value
--------	---------------	----------	---------------	----------------	------	-------------------

settlement amounts shown below are reflected in the closing cash balance for each currency.

1/08 B 631,592.24CR 28MAR08 EUR/USD 1,000,000.00DB TYPE 1.5833000

ITEMIZED CASH ACTIVITY

1/08 FROM STK 18054 TO CMOY 18054 3/28/08 USD 1,000,100.00CR

CLOSING ACCOUNT BALANCES

OLLAR 631,592.24CR
OCR

11

LEHMAN BROTHERS

Brokerage account

8054

JOHN S ROSEKRANS
March 1 - March 31, 2008

page 17 of 26

ACTIVITY

Withdrawals

Date 14 Mar 2008 Tracking code

Reference No.

Amount

Comment

111901519

AMERICAN NATIONAL BANK

REPUBLIC TITLE OF TEXAS, IN

FROM STK 833-18034 TO CMDY

Total USD withdrawals

26 Mar 2008

Taxable amt.

Non-taxable amt.

-1,000,000.00

-1,142,626.53

Comment

Interest

Date 26 Mar 2008 Taxable amt.

Non-taxable amt.

Amount

Comment

LEHMAN BANK CASH DEPOSIT ACCT

26 Mar 2008

\$1,626.27

\$1,626.27

MONTHLY INTEREST

FOR PERIOD 02/01/08 - 02/28/08

28 DAYS YLD 2.21%

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Dividends

Date 03 Mar 2008 Taxable amt.

Non-taxable amt.

Amount

Comment

LEHMAN BROTHERS TAX-FREE MONEY

03 Mar 2008

\$3,331.33

\$3,331.33

MONTHLY DIVIDEND

FOR PERIOD 02/01/08 - 02/28/08

29 DAYS 1 DAY YIELD 2.24%

NORTHROP GRUMMAN CORP

17 Mar 2008

428.46

428.46

CASH DIV ON 1158 SHS

REC 03/03/08 PAY 03/15/08

FREDDIE MAC

31 Mar 2008

674.65

674.65

CASH DIV ON 1000 SHS

REC 03/17/08 PAY 03/17/08

8.375% NON-CUMULATIVE

PERPETUAL PREFERRED STOCK

\$1,103.11

\$3,331.33

\$4,434.44

Total USD dividends

Total USD dividends - 2008

\$1,103.11

\$3,331.33

\$4,434.44

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Other activity

Type Date

Quantity

LB ADVISOR SERIES -

Journal 04 Mar 2008

-3,148.967

INTERNATIONAL GROWTH EQUITY LP

Journal 04 Mar 2008

9,149.967

EXCHANGE TO 9N397130

Journal 04 Mar 2008

9,149.967

LEHMAN BROTHERS ADVISOR SERIES

Journal 04 Mar 2008

9,149.967

INTL GROWTH EQUITY LP CLASS E

Journal 04 Mar 2008

9,149.967

SERIES 1

Journal 04 Mar 2008

9,149.967

EXCHANGE FROM 8N382770

Journal 04 Mar 2008

9,149.967

2

IRMAN BROTHERS INC.
1507TH AVE
NEW YORK, NY 10019

Monthly Statement For JUN 01, 2008 through JUN 30, 2008

JOHN S ROSECRANS
68 LOCUST AVE.
HILL VALLEY, CA 94021-2134

Salesman Account
62525347 8054

US NON-SEGREGATED ACCOUNT

Page 1

OPENING ACCOUNT BALANCES 635,597.96CR
INTEREST EARNED 6/03/08 EUR 1,840.16CR
CASH ACTIVITY 6/03/08 EUR 1,840.16CR
Total Cash EUR 1,840.16CR

CLOSING ACCOUNT BALANCES 635,438.12CR
H A R G I N R E Q U I R E M E N T S U M M A R Y

Margin Requirement Initial 635,438.12CR
Equity Excess/Deficit 635,438.12CR
Call/Excess 635,438.12CR

Value in Base Currency 1,000,851.25CR
A C C O U N T V A L U E S U M M A R Y 1,000,851.25CR

Account Balance Unrealized O/L Net Option Value Collateral Nat Liquidating
635,438.12CR 0CR 0CR 0CR 635,438.12CR
Value in Base Currency 1,000,851.25CR P R O F I T A N D L O S S S U M M A R Y 0CR 1,000,851.25CR

Futures Profit and Loss Long Premium Short Premium Commission Fees

#4

77 WALL AVE
NEW YORK, NY 10019

JOHN S. ROSTKOPANSKI
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

JUL 02, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES - - - -
635,438.12CR

ITEMIZED CASH ACTIVITY - - - - -

INTEREST EARNED 7/02/08 EUR 1,781.70CR

CLOSING ACCOUNT BALANCES - - - - -
637,219.82CR*



#4

EHMAN BROTHERS INC.
TH AVE
ORK, NY 10019

#5

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

FUTURES/FOREIGN EXCHANGE
DAILY STATEMENT

AUG 21, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES

639,170.34CR

CLOSING ACCOUNT BALANCES

639,170.34CRx

MARGIN REQUIREMENT SUMMARY		
Margin Requirement Initial	Equity Excess/Deficit	Margin Call/Excess
OCR	639,170.34CR	639,170.34CR

Value in Base Currency

OCR 950,894.35CR 950,894.35CR

ACCOUNT		VALUE SUMMARY			
Account Balance	Unrealized C/L on Futures	Net Present Value on Forwards	Net Option Value	Collateral Market Value	Net Liquidating Value
639,170.34CR	OCR	OCR	OCR	OCR	639,170.34CR
Value in Base Currency					
950,894.35CR	OCR	OCR	OCR	OCR	950,894.35CR

CURRENCY CONVERSION RATES

Currency - USD
EURO EUR 1.4877010

R

#5

Date: SEP 15 2008

Lehman Brothers Inc.
555 California St., 30th Floor
San Francisco, California 94104

Re: Future/Foreign Exchange Account [REDACTED] 8054
Remittance of Euro (EUR) wire payments

Dear Account Representative,

Please accept this authorization to wire the full balance of my account, account [REDACTED] 8054.
Please instruct the initiating bank to route the payment as follows:

Intermediary Bank: Deutsche Bank AG Frankfurt AM Main
Intermediary Bank SWIFT BIC: DEUTDEFF

Beneficiary's Bank: Wells Fargo Bank, N.A.
Beneficiary's Bank SWIFT BIC: WFBUS6S

Beneficiary's Account Number: [REDACTED] 2753
Beneficiary's Name: John S. Rosekrans Trust Dtd 6/6/08
Beneficiary's Address: 68 Locust Ave.
(Swift Field 59) Mill Valley, CA 94941
Attention: FX Department / Chris Jackson

Please note: Subject to agreement between remitter and beneficiary, fees resulting from this wire should be processed using one of the following SWIFT standards:

OUR: Remitter pays all fees
SHA: Remitter pays initiating bank fees and first intermediary bank fees. Beneficiary pays any additional fees
BEN: Remitter pays initiating bank fees. Beneficiary pays first intermediary bank and any additional fees.

Thank you for your assistance to this request. Please call me if you have any information.

Sincerely,

John S. Rosekrans
(415) 388-6160

#7

TH AVE
YORK, NY 10018

|||||

JOHN S ROSEKRANS
68 LOCUST AVE
MILL VALLEY, CA 94941-2134

000346

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

SEP 16, 2008	
IR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

--- OPENING ACCOUNT BALANCES ---

641,190.92CR

--- ITEMIZED CASH ACTIVITY ---

CURRENCY DELIVERED

144134990

9/16/08 EUR

641,190.9208

--- CLOSING ACCOUNT BALANCES ---

0CRX

#7

10 PARK AVE
NEW YORK, NY 10166

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

090200

#8

FUTURES/FOREIGN EXCHANGE
MONTHLY STATEMENT

SEP 2008	
IR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES
639,170.54CR

ITEMIZED CASH ACTIVITY

03/08 INTEREST EARNED	9/03/08 EUR	2,020.58CR
16/08 CURRENCY DELIVERED	9/16/08 EUR	641,190.92CR
	Total Cash EUR	639,170.54CR

CLOSING ACCOUNT BALANCES

PROFIT & LOSS SUMMARY				
Futures Profit and Loss	Options Long Premium	Options Short Premium	Commission	Fees


#8

R

49

590200

US NON-SEGREGATED ACCOUNT



Clark, Nerissa R.

From: Pages, Cindy C [cynthia.pages@lehman.com]
Sent: Thursday, September 18, 2008 9:04 AM
To: Clark, Nerissa R.
Subject: FW: Confirmation of Payment

Here is the wire ref number along with the Swift Message of the wire.

FX144134950

/S/GCCMOUT 0695T
/ST/481095SW N
/AV/46F94F2F
/AO/SLIIGB2LSLIIGB2LXXX
/AS/ NNormal
/AX/SLIIGB2LXXX
/AM/FRWE
{1:F01SLHIUS3XXXXXX0000000000}{2:I103CITIGB2LXXXXN}{4:
:20:FX144134950
:23B:CRED
:32A:080916EUR641190,92
:50K:/10000014DUSE
LEHMAN BROTHERS INC.
745 7TH AVENUE NEW YORK US
:53B:/10640409
:56A:DEUTDEFFXXX
:57A:WFBFIUS6SXXX
:59:/79542753
JOHN S. ROSEKRANS TRUST DTD 6-6-08
:71A:OUR
:72:/BNF/ATTN FX DEPARTMENT
//CHRIS JACKSON
-}

This message is intended only for the personal and confidential use of the designated recipient(s) named above. If you are not the intended recipient of this message you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited. This communication is for information purposes only and should not be regarded as an offer to sell or as a solicitation of an offer to buy any financial product, an official confirmation of any transaction, or as an official statement of Lehman Brothers. Email transmission cannot be guaranteed to be secure or error-free. Therefore, we do not represent that this information is complete or accurate and it should not be relied upon for such. All information is subject to change without notice.

11

Papale, Stephen R.

From: Loggins, Ashanti [ALoggins@LEHMAN.COM]
Sent: Monday, September 22, 2008 12:05 PM
To: Papale, Stephen R.
Subject: RE: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92

Unfortunately, we haven't been able to get confirmation of any outgoing payments since we are in the middle of a conversion. I will send confirmation to you once I have it and then I find out more information.

-----Original Message-----

From: Spapale@wellsfargo.com [mailto:Spapale@wellsfargo.com]
Sent: Monday, September 22, 2008 11:29 AM
To: Loggins, Ashanti
Cc: cindy.pages@lehman.com; Dower, Harriet
Subject: FW: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92
Importance: High

Ashanti,

Is there anything I can do from this end to reverse trace the EUR transfer?

Thanks,

Steve Papale

-----Original Message-----

From: Papale, Stephen R.
Sent: Friday, September 19, 2008 8:33 AM
To: 'hdower@lehman.com'
Cc: Clark, Nerissa R.; Jackson, Christopher S. (FX INTL)
Subject: FW: Confirmation of Payment (John S. Rosekrans)
Importance: High

Harriet,

Thanks for your help and let's talk.

How are the wire details that Cindy sent to us. The wire out from Lehman on September 16 for EUR641,190.92.

Line 20 in the instructions there should be a "TRN ref #" and if Wells had that we might reverse inquiry from our side.

His FX contact is Chris Jackson 415-371-6641.

Thanks

Stephen Papale
Wells Fargo Investments LLC
spapale@wellsfargo.com
15) 222-2208

11

-----Original Message-----

From: Clark, Nerissa R.
Sent: Thursday, September 18, 2008 9:07 AM
To: Jackson, Christopher S. (FX INTL)

to: Papale, Stephen R.
subject: FW: Confirmation of Payment (John S. Rosekrans)
importance: High

Hi Chris,

Below is information received from Lehman regarding the wire transfer.
Please let me know if you will need more information.

Nerissa

-----Original Message-----

from: Pages, Cindy C [mailto:cynthia.pages@lehman.com]
sent: Thursday, September 18, 2008 9:04 AM
to: Clark, Nerissa R.
subject: FW: Confirmation of Payment

Here is the wire ref number along with the Swift Message of the wire.

FX144134950

/S/GCCMOUT 0695T
/ST/481095SW N
/AV/46F94F2F
/AO/SLIIGB2LSLIIGB2LXXX
/AS/ NNormal
/AX/SLIIGB2LXXX
/AM/FRWE
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LEHMAN BROTHERS INC.
745 7TH AVENUE NEW YORK US
:53B:/10640409
:56A:DEUTDEFFXXX
:57A:WFBIOUS63XXX
:59:/79542753
JOHN S. ROSEKRANS TRUST DTD 6-6-08
:71A:OUR
:72:/BNF/ATTN FX DEPARTMENT
//CHRIS JACKSON
-}

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PK